App. P IX-4

1926.

Previous References (nil)

File No. 120-2

Serial Nos. 1 - 2

Later References

Nil 49-29.

Pt 8+13

General and Revenue Secretariat.

Serial Nos.

Part B for Jan 27

SUBJECT

Reduction of duty on piece goods in Kolar Town Municipality

2 To. The D-C Kolar & the Comptroller Nil 4807-27 d 24/1/27

Sanctions the recommendation in the matter referred to above

15/1/27

In all future correspondence please quote this number
G 9422/26-27
Encs

OFFICE OF THE DEPUTY COMMISSIONER
KOLAR DISTRICT

Dated Kolar the 9th December 19 26

FROM A K Syed Taj Peeran, Esq , B A ,
Deputy Commissioner Kolar Distr

15 DEC

To
E Nagappa, Esq , Bar-at-Law,
Secretary to Government of Mysore
Local & Legislative *Departments Bangalore*

2 DEC 926

SIR,

Jud 120-26 — 1

I have the honor to forward herewith letter No 522/26-27 dated 25th November 1926, from the President of the Kolar Municipal Council, regarding the reduction of duty on piece goods in the Municipality and to request that the sanction of Government may kindly be obtained for the proposed reduction

2 A copy of the resolution of the Council together with the bye-laws is enclosed

I have the honor to be,
S i r,
Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District

V V R
91226

to for orders whether
question may await
on his decisions
at the Ochor Committee.
may perhaps be
Sanctioned without waiting for
the

WD 61266—GPR—37,500—1-9-26
App. F III—2]

General and Revenue Secretariat

ML File No. 125-5-6 of 1926

Serial No.

It is unnecessary to wait for the report of the other Committee. Subject to the Committee's power to address other subjects as much as possible. The present recommendation may therefore be sanctioned

6-11 22/12

[illegible] 20/12

[illegible] 22/12

[illegible] 22/12

[illegible] 22/12

5. Where facts will be found [illegible]

Draft for [illegible] 28/12

[illegible]

[illegible]

The case has not been moved up by me [illegible] 7/1/27

Subject Please see flag [illegible]

[illegible] 3/1/27 [illegible]

2 [illegible] 3-1-27 [illegible] 3/1/27 [illegible] Sanctions the recommendation [illegible]

[illegible]

Note—Contin Sheet

For President, In Ml Council.

(3)

Office of the President, Town Municipal Council, Kolar

Dated, Kolar, the 25th November 1926

No 522 26-27 Encl One copy

From

The President,
Town Municipal Council,
K O L A R

To

S Hiriannaiya, Esq , M A B L
Deputy Commissioner,
Kolar District

OFFICE OF THE DEPUTY COMMISSIONER KOLAR
NOV 29 1926

Sir,

I have the honour to enclose herewith a copy of the resolution of the Municipal Council, passed at their meeting held on 30-10-1926 and to state that on the recommendation of the Managing Committee the Council have resolved that the rate of Octroi on 'piece goods' be reduced from 4 pies to 3 pies per rupee advalorem The Council are of opinion that the rate of Octroi on 'piece goods' prevailing at present is rather high and some reduction in the existing rate is necessary It is also understood that in other Municipalities the prevailing Octroi rate on piece goods is Re 1-9-0 per hundred rupee advalorem and therefore it is proposed to adopt this rate with a view to afford better scope for trade in respect of piece goods

2 In these circumstances, I request you to be so good as to obtain the sanction of Government to the resolution of the Council

3 A copy of the Octroi Bye-laws is herein enclosed for perusal

I have the honour to be,
Sir,
your most obedient servant

Co 1

1926 ಇಲ್ಲಿ ಅಧ್ಯಕ್ಷರು ಮತ್ತು ಸದಸ್ಯರು ಶ್ರೀ ಕೆ. ಶಂಕರ ನಾರಾಯಣ ಅವರ ಸಮಾಧಿಗೆ ಪುಷ್ಪಾರ್ಚನೆ ಮಾಡಿದರು. ಸಭೆಯು ಮೃತರ ಆತ್ಮಕ್ಕೆ ಶಾಂತಿ ಕೋರಿ ಎರಡು ನಿಮಿಷ ಮೌನ ಆಚರಿಸಿತು.

(4) ಅಧ್ಯಕ್ಷರು ಅನುಮತಿಯಿಲ್ಲದೆ ಸಭೆಯಿಂದ ಹೊರಗೆ ಹೋಗಬಾರದು ಎಂಬ ನಿಯಮವನ್ನು ಸಡಿಲಿಸಿ ಸದಸ್ಯರು ಸಭೆಯಿಂದ ಹೊರಗೆ ಹೋಗಲು ಅವಕಾಶ ಕಲ್ಪಿಸಲಾಯಿತು.

Proceedings of the meeting of the Managing Committee Municipal Council, Kolar held on 12th July 1926

Resolved that Amendments and additions to the Schedule of taxes

(1) Against Serial No 2 Octroi in the 4th Column (b) for "Piece goods" per Rs 1 ad valorem - 4 pies" be changed to "piece goods 3 pies a rupee

Resolution - (Resolved that the recommendations of the Managing Committee that the rate of Octroi on "piece goods" be reduced from 4 pies to 3 pies per rupee ad valorem be accepted Carried nem Con

x Copy" x

Kolar
12.11.26

for President,
Municipal Council, Kolar Dist

5-

KOLAR MUNICIPALITY

Rules under Section 46 (*b*) and (*j*) of the Mysore Municipal Regulation framed by the Kolar Municipal Council and sanctioned by Government in their Proceedings No 9160—Mi 69 14 108 dated Bangalore the 21st May 1915

I Under Section 46 (a)

1 *Taxes and exemptions* —The Municipal Council shall levy the taxes and recognise the exemptions specified in the schedule hereto annexed The taxes shall be payable on the dates indicated against each in column 6 of the schedule

2 *Collections* —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipal Council either departmentally by their own agency or otherwise as may from time to time seem expedient to them except octroi which shall be collected departmentally only

3 *Remissions* — Subject to the sanction of the Government remissions may be made to any extent by the Municipal Council if they are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claims for refund* —No claim for refund of any sum paid to the Municipal Council on account of any tax shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

5 *Refund when not admissible* —No sum shall be refunded unless the person claiming applies for payment within ninety days of delivery to him of notice of the refund having been duly authorized In such notice the period within which the refund must be demanded shall be always stated

6 *Refund of amount paid on account of animal and vehicle tax* —When the tax due in respect of any vehicle or animal has been paid for any half year the owner or the person in charge thereof shall be entitled to a proportionate refund of the sum paid

(*a*) If he has owned or been in charge of the vehicle or animal *for not more than* thirty days in the half year

(*b*) If the vehicle has been under repair standing at a carriage makers or cycle dealers during the whole of the half year

(*c*) If the animal has been during the whole of the half year in any institution for the reception of infirm or diseased animals or if the animal certified by the Veterinary Surgeon to have been unfit for use has not been used during the half year provided that due notice in writing shall have been given to the Municipal Council that the vehicle or animal having been disposed of or having ceased to be used

7 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more periods

8 *Vehicles and animals changing hands* —If a half year's tax has been levied in respect of a vehicle or animal no further tax for the same half year shall be leviable in respect of the said vehicle or animal if it changes hands during the currency of the said half year

Provided notice of the change of hands is given to the Municipal Council

9 *Liability of transferee to rates and cesses* —When any premises shall have changed hands the transferee shall be liable to the Municipal Council for all arrears of rates or cesses due in respect of the said premises

b

10 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the assessment list under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owner in the assessment list

In case of two or more persons preferring rival claim to the same property the President may either himself decide the question or refer the question for the decision of the Municipal Council who may require any claimant to sue for the claimants title in a civil court as they think fit If at any time after a decision by the President or Municipal Council as the case may be any person produce a probate letters of administration a decree or other order of a court declaring such person to be the heir of the deceased the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered

11 *Entry in assessment list of sub division* – When any property is sub divided on application being made to the Municipal Council intimating such sub division the Municipal Council shall unless there is any objection to the same cause such sub division to be entered in the assessment list as if it were a separate property

12 *Bills are to be prepared and issued* – All bills under Section 82 (1) shall be prepared from the assessment list and from information obtained by process in accordance with bye laws under Section 48 (1) and shall be issued under the signature of the Vice President or President

13 *Who to dispose of objections to the Municipal Bill* —(*a*) The President is hereby appointed to dispose of objections to Municipal Bills under Section 83 (1)

(*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Municipal Council without delay

14 *Suspension of process for recovery when notice of vacancy is received* —When a notice of vacancy has been received under Section 63 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

15 *Owner should give notice of re occupation* —When an owner has given notice of vacancy he shall also give notice in writing to the President of the date of re occupation within 15 days of such re occupation and failing this he shall not be entitled to any refund

16 *Notice fees* —In every notice of demand issued under sub section 3 of Section 82 of the Regulation fees shall be levied at the following rates —

	Rs
A fee of one anna if the amount due is less than	5
Do two annas if the amount due is not less than Rs 5 but less than	10
Do four annas if the amount due is not less than Rs 10 but less than	50
Do six annas if the amount due is not less than Rs 50 but less than	100
Do eight annas if the amount due is Rs 100 or more	

17 *Warrant fees* —In every distraint made under sub section 4 of Section 83 of the Regulation fees shall be levied at the following rate —

	Rs
A fee of annas four if the amount distrained for is less than	5
Do six annas if the amount distrained for is not less than Rs 5 but less than	10
Do eight annas if the amount is not less than Rs 10 but less than	25
Do one rupee if the amount is not less than Rs 25 but less than	50
Do two rupees if the amount distrained for is not less than Rs 50 but less than	75
Do three rupees if the amount distrained for is not less than Rs 75 but less than	100
Do five rupees if the amount distrained for is Rs 100 or above	

Where peons are kept in charge of property distrained an additional fee at four annas per peon for each day shall be leviable

18 *Maintenance rates*—Rates as per accompanying statement shall be charged for maintaining live stock distrained under sub section 4 of Section 83 of the Regulation

Serial No	Description of live stock	Cost of supply of fodder and water for each head of live stock per day		
		Rs	a	p
1	Elephant	3	0	0
2	Camel	1	0	0
3	Buffalo	0	4	0
4	Buffalo calf	0	2	0
5	Bullock or cow	0	4	0
6	Heifer or cow	0	1	0
7	Sheep or goat	0	1	0
8	Kid	0	1	0
9	Horse	0	4	0
10	Fowl	0	2	0
11	Donkey	0	1	0
12	Pig	0	1	0
13	Birds of all kinds	0	1	0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

19 *Who may receive payment for the Municipal Council*—The Vice President is authorised to receive payment of all fees payable to the Municipality for licenses contracts and permissions at any time and place

20 Octroi Mutsaddies are authorised to receive payment of Octroi

21 The collecting staff are authorised to receive payments of Municipal dues except those mentioned in Rule 19 and Rule 20 at any time and place

II Under Section 46 (j)

22 *When Municipal dues may be written off*—Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases the Municipal Council are satisfied that proper steps for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost by any legal process

23 *Remission of distress fees*—The Municipal Council may remit the whole or any part of any fee chargeable for distress

(*a*) If the property distrained is found to be devoted to religious or charitable purpose

(*b*) If the person from whom any such fee is leviable is too poor to pay the same

(*c*) If a warrant has been issued against a wrong person

(*d*) If a bill presented is found to have been presented by mistake

(*e*) If the defaulter satisfies the Municipal Council that his default was due to some accident or mistake

Schedule

Serial No	Name of Tax	Class of property liable	Amount of which tax is leviable	Exemptions	Time when tax is payable
I	Tax on buildings	Buildings	Eight annas for every hundred rupees of the annual rent for which such property is let, or, if such property is not let, for every hundred rupees of the annual rent for which such property might reasonably be expected to let from year to year. Provided that no tax shall be levied on any property the annual rent of which does not exceed Rs. 2,000.	(1) Buildings belonging to Government or to any municipality or local board or to any college, school or hospital or place of worship or used for the purposes of any public charity. (2) Buildings belonging to any person who is in receipt of an income not exceeding Rs. 1,000 per annum from all sources and which are occupied by him as his residence. (3) Buildings belonging to any person who is in receipt of an income not exceeding Rs. 1,000 per annum from all sources and which are occupied by him for the purposes of his profession, trade or calling. (4) Buildings which are the property of a religious or charitable institution and are occupied by it for the purposes of such institution.	In two equal instalments in advance on 1st July and 1st January every year.
II	Tax on lands	Lands	Rs. p. (1) When the land is used for agricultural purposes, 3 0 0 per cent. (2) When the land is used for any other purpose, 2 0 0 per cent. (3) When the land is used for the purposes of a manufactory, 1 0 0 per cent. (4) When the land is used for the purposes of a dwelling-house, 2 0 0 per cent. (5) When the land is used for the purposes of a garden attached to a dwelling-house, 2 0 0 per cent. (6) Any land exempt from the tax under section 20 of the Land Revenue Act, 1876, 1 0 0 per cent. (7) Land used for the purposes of a market, 3 0 0 per cent. (8) Vehicles, animals, goods and boats employed in the manufacture, preparation or conveyance of any article liable to the tax, 6 0 0 per cent.	Payable in advance on 1st July and January for the half-year beginning with those months.
III	Profession, trade and calling tax	All persons who exercise any profession, trade or calling, except cultivators of land and persons employed in husbandry, whose profession, trade or calling is exercised with the object of supplementing the income derived from agriculture, and persons whose income from all sources is less than Rs. 500 per annum.	Varies according to the income of the person liable to the tax.		
IV	Tax on dogs	Dogs	Rs. a. p. 0 4 0		Do
V	Octroi	Articles described in the Schedule to the Octroi Act, 1910, as amended up to date.	Varies according to the article.		
VI	Market fees	Shops, stalls, etc.	(1) Meat: Rs. a. p. 1 to 2 daily, 3rd 20, 15, 10. (2) Sugar: Rs. 12, 10, 8, 6, 4, 2, 1. (3) Leather: Rs. 10, 8. (4) Oil-mill: Rs. 6. (5) Fruit: Rs. 10, 8, 6.		In two equal instalments in advance on 1st July and January every year.
VII	Water tax	Buildings and lands	6¼ per cent. on the annual rental of buildings connected with the water-supply.		Same as above
VIII	Light tax	Do.			Do.

P. F. BOWRING,
Deputy Commissioner.

9

KOLAR TOWN MUNICIPAL COUNCIL

Notification

It is hereby notified to the public that the Bye laws framed by the Kolar Town Municipal Council under section 48 (1) (o) and (h) of the Mysore Municipal Regulation and sanctioned by Government in their Proceedings No L 7435—Ml 69 22 117 dated 18th April 1925, regarding the working of Hotels Bakeries Sweetmeat shops and places for manufacture and sale of aerated waters, and levy of Octroi will be brought into force in the Kolar Town Municipality with effect from 1st January 1926

A copy of the Bye laws is appended hereto for information

S HIRIANNAIYA
President

BYE LAWS FRAMED BY THE KOLAR TOWN MUNICIPAL COUNCIL UNDER SECTION 48 (1) (o) OF THE MYSORE MUNICIPAL REGULATION AND SANCTIONED BY GOVERNMENT IN THEIR ORDER NO L. 7435—Ms. 69 22-117 DATED 18TH APRIL 1925

Definitions

1 A "Hotel" includes any house or place where cooked rice mutton beef poultry, vegetables dhall and confectionery or refreshmen s including chappaties rice cakes coffee tea and such other articles of human food or drink are preared or kept for sale but does not include a bakery or a sweetmeat shop or a place where aerated waters are manufactured or kept for sale.

2 A Bakery includes any building or part of a building used for any process connected with the baking of bread or manufacture of biscuits cakes buns and similar confectionery

3 A Sweetmeat shop includes any building or part of a building used for any process connected wi h the preparation of sweet for sale

4 Any person who shall appear act or behave as the person in charge of the hotel bakery or sweetmeat shop or an aerated water factory shall for the purpose of these bye laws, be deemed to be the Keeper or Manager thereof

General

5 No person shall expose or keep for sale any article intended for human consumption or drink over or alongside of any open drain or sewer

6 No person who is suffering from any infectious or contageous disease or from leprosy or open sores or who has recently been in attendance on such person or who is unwashed or otherwise unclean shall be engaged in the sale or manufacture of articles of food or drink intended for human consumption

7 No foodstuff of any sort which is stale unwholesome or offensive or in any way unfit for human consumption shall be stored or exposed for sale

8 All prepared articles of foodstuffs intended for human consumption should be so kept as to prevent contamination from flies dust and bad odours

9 The building shall always be kept clean and tidy

10 All refuse and dirt including used papers leaf plates and leaf cups used for wrapping refreshments and other sweepings in and around the premises shall be stored in a place set apart for the purpose or thrown in the nearest Municipal dustbin

Hotels Bakeries and Sweetmeat shops

11 The premises used for a hotel bakery or sweetmeat shop shall be well ventilated

12 The walls of every hotel bakery or a sweetmeat shop shall be well plastered and made impervious to a height of at least four feet from the ground level

13 The floors of the kitchen dining and bath rooms of a hotel and the entire floor of the bakery or a sweetmeat shop shall be rendered impervious either by paving with stone or by chunam plastering or otherwise

14 Water used for drinking purposes shall be kept clean and free from floating impurities in a suitable clean covered receptacle provided with a tap for drawing water on a seat raised at least a foot above the level of the floor

15 All metallic vessels used in cooking or keeping foodstuffs shall have a continual lining of tin

16 No lead vessels of any sort shall be used for any purpose whatever in any hotel bakery or sweetmeat shop

17 No person unconnected with the establishment shall be allowed access in a hotel to the kitchen or such part of the building where prepared food is kept for use

18 There shall be sufficient latrine accommodation in a hotel The night soil shall be covered with ashes and removed daily

19 The flour sugar ghee and other materials used in the manufacture of bread biscuits cakes buns or sweetmeats or other similar confectionery shall be good and wholesome Such materials shall be kept in a separate store room or receptacle and shall not be kept lying on the floor or against the wall in any part of the building

20 All papers and leaves intended to be used for wrapping bread, sweets and confectionery shall be clean and stored on a glass rack

21 Bread, sweets and similar confectionery should not be kept on the floor either before or after they are baked or prepared, but shall always be kept on a clean raised platform

22 No person shall transport for sale foodstuffs intended for human consumption from one place to another except in a clean closed receptacle.

23 No person shall commit any act which may tend to render any foodstuff which is being transported dirty or unwholesome

Aerated Waters

24 Water used for the manufacture of aerated waters shall be pure and must be obtained from a deep well

25 Water used for washing or cleaning bottles shall also be pure.

26 The room in which aerated waters are manufactured shall be properly roofed and kept in good repair The walls shall be well plastered with mortar and shall be limewashed at least once in three months The floor shall be made impervious to water by either paving with stone or chunam plastering or otherwise

27 Aerated waters of any kind shall not be issued for sale without a proper label on each bottle giving the full name and address of the manufacturer

28 It shall be lawful for the President Vice President Medical or Sanitary Officer or the Sanitary Inspector of the Municipality to take a sample of any kind of aerated waters manufactured or kept for sale in any aerated water factory for the purpose of being sent forth with to the Government Chemical Examiner or Bacteriologist for examination and if he certifies that such sample is unfit for human consumption it shall be evidence that it is so unfit until the contrary is proved

Miscellaneous

29 The keeper or manager of every hotel bakery sweetmeat shop or an aerated water factory shall at all reasonable times allow access to the officers of the Municipal Council not below the rank of a Sanitary Inspector to the premises for inspection

Penalty

30 Any infringement of any of the Bye laws herein before contained shall render the keeper of the hotel bakery sweetmeat shop or aerated water factory liable on conviction to a fine not exceeding Rs 50

BYE LAWS FRAMED BY THE KOLAR TOWN MUNICIPAL COUNCIL UNDER SECTION 48 (K) OF THE MYSORE MUNICIPAL REGULATION AND SANCTIONED BY GOVERNMENT IN THEIR PROCEEDINGS NO L 7435—ML 69 22 117 DATED 18TH APRIL 1925

1 The limits for the purpose of collecting octroi shall be the Municipal limits

2 No article liable to octroi shall be brought within these limits except by one of the high roads described in Schedule No I hereto annexed or by the Railway

3 All persons bringing into or receiving from beyond the octroi limits of the town any such articles or conveyance or package containing such articles shall stop such articles conveyance or package at the Ookad to enable the octroi officer to inspect the same

4 The octroi posts at which such conveyance or package or goods shall be liable to inspection shall be the ookads on the high roads prescribed in Schedule No I the Bonded Warehouse and the Town Railway Station including all its gates and the octroi office Every person importing dutiable goods within the town shall report the fact at the first of such posts on the route by which they come All officer of the Octroi Department not below the rank of a mutsaddi or authorised to inspect the contents of any conveyance or package under section 76 of the Municipal Regulation

5 A table showing the octroi leviable shall be open to inspection of any person in the Municipal Office and a copy shall be supplied to any person requiring the same Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is levied

6 When goods have been examined at the octroi post a pass for such of the goods as are liable to octroi duty shall be furnished to the importer by the octroi mutsaddi On receiving such pass the importer shall forthwith bring the taxable goods to the octroi office provided that if the duty leviable thereon does not exceed eight annas the octroi mutsaddi may levy the duty and certify on the pass the fact of such levy

7 When good are brought to the octroi office the duty payable thereon shall be calculated after weighment or counting by the officer in charge of the office and intimated to the importer or the person in charge of the goods who shall either pay the amount demanded obtain a receipt for such payment and a permit for the removal of the goods or deposit the same in the Bonded Warehouse and obtain a receipt in the form appended in Schedule III If the importer expresses or desires to re export the goods at once he shall be permitted to do so after issue of an export pass subjecting the goods to the escort of an octroi subordinate

8. With a view to appraisement of the value of the goods where the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi office If the officer in charge of the office suspects the genuineness of the invoice produced he shall at once report the matter for the orders of the President or the Vice-President through his immediate official superior stating the grounds on which his suspicion is based and shall detain the goods in the bonded warehouse till orders are passed and forthwith issue a written notice to the importer to that effect The officer to whom the report is so submitted shall forthwith examine the invoice consider the report pass orders as to the genuineness or otherwise of the invoice produced and inform the officer in charge of the octroi office of his decision If the invoice is found spurious or if the importer fails or refuses to produce the invoice the value of the goods shall be ascertained by the officer in charge of the octroi office at current rates and octroi levied accordingly

9 With the previous approval of the President in each case any wholesale importer may on depositing security such amount as may in each case be fixed by the President not being less than Rs 100 be exempted from producing the goods imported by him for inspection at the octroi office provided that he makes arrangements satisfactory to the President for the supply periodically of correct and detailed accounts of all such goods and all particulars thereof as may be found by the President to be necessary for levying the duty thereon Every such person shall be liable to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi duty having been paid provided that the President may at any time cancel such exemption by giving notice in writing to such persons and return to him the amount of his credit or may in any case require such person to produce any such goods for inspection at the octroi office

10 The Municipal Council shall provide a bonded warehouse for the custody of goods which may be deposited under Bye law No 7

11 The bonded warehouse shall be open for transaction of business from 7 A M to 6 P M daily except on Sunday and Holidays authorised by the President Arrangements shall however be made by the officer in charge of the octroi office for dealing with perishable articles on such days

12 Any importer depositing goods in the bonded warehouse shall give a declaration of the description weight and quantity and if necessary of the value of such goods in the form appended in Schedule II

13 It is the duty of the depositor to obtain a receipt for the articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by a receipt

14 The receipt given by the octroi department for depositing goods shall be returned before taking the delivery of the articles to which it refers Otherwise the officer in charge of the octroi office may refuse to deliver the articles until the person depositing the goods has given an indemnity to the satisfaction of the officer in charge of the octroi office

15 If the depositor does not himself take delivery of the articles deposited he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made

16 Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse or may export such goods covered by an export pass subject to the escort of an octroi subordinate or may on paying the full duty thereon import such goods into the town covered by a permit. For every export pass granted under this bye law or bye law No 7 a fee of one anna shall be charged

17 No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon under the following rules —

(i) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period rates as in the following schedule shall be charged for seven days

	Rs	a	p
Tobacco per maund of 241 lbs or part thereof	0	0	6 a day
Tobacco stalks do do	0	0	3
Piece goods per bale or bundle or case of 400 lbs or over or per bale bundle or case of 6 doz or over	0	0	6
Do less than 400 lbs or 6 doz	0	0	3
Betel leaves for 1 000	0	0	3
Green cocoanuts per 100	0	0	3
Dry cocoanuts per maund of 24 lbs or portion thereof	0	0	3
Oils per maund of 24 lbs or portion there of	0	0	1
Kerosene oil per tin	0	0	1
Oil seeds per 400 lbs or portion thereof	0	0	3
Cigars or cigarettes per box of 50 or portion thereof	0	0	1
All other articles per maund of 24 lbs or portion thereof	0	0	3

(xx) Double these rates shall be charged after 7 days, provided that the President may in his discretion allow a reduction in or exemption from such penal rates

(xx) The date of admission and removal shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which under each class shall be payable When delay is caused by the inability of the officer in charge of the warehouse to examine and pass the goods, such delay shall not be reckoned

18 The President may permit any wholesale dealer to occupy a room in the bonded warehouse for the storing of dutiable articles intended for sale to retail dealers and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19 When goods stored by a whole sale dealer in the bonded warehouse under the above rules are issued on payment of duties such allowance may be made on the original weight on account of material weight used in the packing or on account of reduction of weight owing to drvage or wastage as may from time to time be fixed by the President

20 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the bonded warehouse All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner provided that before selling such goods notice of the fact shall be pasted for seven days at the bonded warehouse and at the Municipal Office and provided also that the goods shall be sold earlier when the torage fees are likely to exceed their values

21 When any goods are sold under bye law No 20 the sale proceeds shall be credited to the Municipal funds after payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale xceeds the amount so due the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President At the expiry of one year or after claims if any received during that period have been duly disposed of the balance shall be credited to Municipal funds No claim to refund shall be admitted after the said period of one year except by the special permission of the Council

22 The Council shall not be responsible for any damage that may be caused to the goods deposited in the bonded warehouse while such goods are being passed into or out of the warehouse or while they remain therein or unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of the goods

23 Any person may with the sanction of the President be permitted to use any place as a bonded warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

Refunds

24 On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits refunds shall subject to the following rules be granted at the rates originally charged at the time of import provided that no refund shall be granted of any sum less than one rupee and unless such goods are exported within three months from the date of import

25 Any person claiming refund under the above rules shall produce the above goods at the octroi office together with the original receipt for octroi duty paid thereon and application for refund prepared in triplicate in such form showing such particulars as the President may from time to time prescribe

26 Any person who has been exempted under bye law No 9 from production of goods at the octroi office on import shall subject to the same conditions be exempted from the production of goods to be exported

27 The Officer in charge of the octroi office on being satisfied as to the identity of the goods produced with those for which receipts have been granted or the validity of the claim shall deliver the other parts to the applicant

28 All the good exported under such pass and also all goods exported under an export pass under bye law No 16 shall be produced by the exporter at the octroi station of exit

29 The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced is being covered by the duplicate pass correspond with the entries in the pass presented with them

30 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass he shall retain the duplicate pass and shall return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith or the orders of his immediate superior If the goods are being exported under refund pass he shall in either

case allow the consignment to proceed If the goods are under an export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

31 If the goods are for export by rail the octroi subordinate in charge of station of exit shall retain the triplicate pass pending production of the railway receipt for the goods covered by the pass Upon production of the railway receipt if after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question he will then endorse on the duplicate and triplicate passes respectively the number and the date of the railway receipt and will return the triplicate pass and the railway receipt to the person in charge of the goods but he will retain the duplicate pass subject to disposal in the prescribed course of business

32 In all cases in which refund is claimed the triplicate pass duly endorsed as provided by Bye law Nos 30 and 31 respectively must be produced at the octroi office by the person seeking the refund and if after due check the officer in charge of the octroi office is satisfied that the refund of octroi covered by such pass is duly payable he shall if the amount so payable does not exceed Rs 2 forthwith pay the same to the person presenting the triplicate pass If the amount to be refunded exceeds Rs 2 or if the officer in charge of the octroi office sees any cause to refuse the payment of the sum claimed the claim shall be forwarded for the orders of the President

33 *Smuggling* —The President is empowered to award any person who gives any information leading to the detection of the offence of smuggling goods liable to octroi duty a reward not exceeding one half of the fine recovered and in special cases the full amount of the fine

34 *Licenses* —The Municipal Council may by its resolution require a license to be obtained for the sale of all or any article liable to octroi

35 Such resolution of the Municipal Council shall be published within the Municipal limits at least one month before effect is given to it

36 One month after the first publication of the resolution requiring the license to be obtained for the sale of the articles mentioned in such resolution it shall not be lawful for any person to sell either wholesale or retail such articles without a licence

37 A license fee of Rs 5 for a wholesale dealer and Rs 2 for a retail dealer shall be payable for every official year or part thereof

38 A license shall be in force till the end of June following

39 The conditions subject to which the licenses are granted shall be as in the forms appended

40 It shall be competent for the President to grant suspend withhold withdraw or refuse licenses under the bye laws

41 It shall not be lawful for any person to import keep sell or offer for sale the articles or article for which a license is required after such license is refused suspended withdrawn or cancelled

42 *Miscellaneous* —Importers of dutiable articles shall if called upon by a requisition in writing signed by the President or the Vice President within three months of such import account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise In case of default to so account for them the importer shall be liable to a penalty extending to ten time the octroi due on such goods or to Rs. 25 whichever is less and to payment of octroi duty on the articles unaccounted for

43 Any person infringing any of these bye laws shall be liable on conviction to a fine not exceeding Rs 50 and in case of continuing offences to a fine not exceeding Rs 5 for every day during which such infringment continues provided that the total amount of the fine shall not exceed Rs 200

SCHEDULE No I

Serial No.	Name of road	Ookad
1	Madras-Bangalore Road	Hospital Ookad.
2	Srinivaspur Kolar Road	Ammaverapet Ookad
3	Bangalore Madras Road	Darga Ookad
4	Bowringpet Kolar Road	Town Ookad

SCHEDULE No II

To

The Officer in charge of the Octroi Office

Please receive the undermentioned goods and deposit them in the Warehouse:—

1 Number
2 Name of Depositor
3 Description of articles deposited
4 No of packages or bales
5 Distinguishing mark
6 Weight Maunds Seers
7 Quantity
8 Value
9 Remarks

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the bye laws Nos 13 to 17 and 19 to 21 relating to the deposit

Witness *Depositor*
Signature Signature
Address Address

SCHEDULE No III

Octroi Office

Received for deposit the undermentioned goods from Mr

1 Number
2 Receipt No
3 Consignment number and date
4 Goods deposit note number
5 Name of articles
6 Description of articles
7 Number of articles
8 Remarks

Date *Octroi Manager*
Kolar Town

Wholesale License (Octroi)

Kolar Town Municipal Council
Name of License Holder
Residence
Name of Vendor

You are hereby authorised to vend within the Municipal Limits Kolar subject to the following conditions —

i Tha this license shall be only in force till the end of June and that it shal be hung up in a conspicuous part of the place of business
ii That the articles abovementioned shall not be introduced into the Municipal Limits without payment of the octroi due thereon
iii That all such articles stocked and stored in the premises or purchased and sold therein shall have either paid duty or purchased from a duly licensed vendor
iv That the said articles shall be stored and sold only in the licensed premises and any such article found in an unlicensed premises will be considered contraband and treated accordingly
v That the said premises shall be open for inspection of any octroi officer at any time during which it is open for business
iv That an account in such forms as may be prescribed of all such articles imported and disposed of either by sale within the town of Kolar or exported beyond the limits be maintained and a copy of such an account shall be submitted to the octroi office on or before the 15th of every month for verification
vii That this license shall not be transferable by sale gift mortgage or otherwise and that no person except such as is named herein shall have power to act under it
viii That this license shall be liable to cancellation for breach of any condition herein set forth or of the octroi bye laws

Dated *President*
Town Municipal Council

45

RETAIL LICENSE (OCTROI)

Name of License Holder
Residence
Name of Vendor
Door number of licensed premises

You are hereby authorised to store and vend subject to the provisions of this license the following articles in the premises mentioned above —

Name of article

CONDITIONS

i That the said premises may be inspected by any octroi officer at any time in the manner prescribed by rules

ii That all the said articles in the said premises and purchased are sold therein shall have paid duty or shall have been purchased from a duly licensed vendor

iii That no such articles will be permitted to be stored or sold in any place other than the licensed premises and any such articles found in an unlicensed premises will be considered as contraband and treated accordingly

iv That this license shall only be in force till the end of June and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

v That this license shall not be transferable by sale gift mortgage or otherwise and that no person except as is mentioned herein shall have power to act under it.

vi That the licen ed holder shall within 15 days from the date of the issue of the license put up a sign board in a conspicuous part of the premises occupied by him with the following inscription legibly painted thereon in Kannada

Number of license.
Name
Licensed to sell (name of articles)

vii That an account of all stock purchased and sold shall be kept and that such account shall be open to inspection of any octroi officer not below the rank of a peon.

viii That this license shall be liable to suspension for the breach of any of the conditions or of the Octroi Bye laws

Date

President,
Town Municipal Council

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SUBJECT.

Section

File No.

Serial No.

Reg. No. of letter replied to....

General and Revenue Secretariat

( )

, the 192

Date of issue.

Signed by

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read—

Order Thereon No.

Sanctioned

By this is

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

To the DC Kolar